

May 3, 2005

NOTICE OF VALUATION
PLEASE NOTE APPEAL PROCEDURES
NATURAL RESOURCE PROPERTIES

As of January 1, 2005 the Utah State Tax Commission valued the property listed and described in the enclosed *Notice of Valuation* for the 2005 assessment year pursuant to Utah Code Annotated (UCA) Section 59-2-201. The Record of Assessment listing property values by tax area is enclosed.

PLEASE GIVE THIS NOTICE YOUR IMMEDIATE ATTENTION. If you are dissatisfied with the assessed valuation, you must file a petition requesting agency action pursuant to Utah Code Ann. Section 59-2-1007 with the Appeals Section of the Tax Commission on or before **June 1, 2005**. You will subsequently receive a "Notice of Property Valuation & Tax Change" from the county auditor informing you of public hearings where taxing entities are proposing to increase taxes. This notice also provides equalization dates for county-assessed Properties. These dates do not apply to centrally assessed properties or extend your appeal rights. The "Notice of Property Valuation & Tax Change" from the county does not allow you to appeal at the county level. All requests for agency action on centrally assessed properties should be addressed to: Utah State Tax Commission, Appeals Unit, 210 North 1950 West, Salt Lake City UT 84134

The Petition requesting agency action must be in writing and contain the following:

1. Name of petitioner.
2. Particular tax involved and period of alleged liability if appropriate.
3. If the petition results from a letter or notice from the Tax Commission, the petition should include the date of the letter or notice and the originating department or officer.
4. Identify the particular relief or action sought.
5. Indicate the particular statute relied on by petitioner.
6. Statement of facts and summary of arguments and authorities relied upon. The Tax Commission may waive this requirement if, in the interest of justice, it deems the waiver advisable.
7. Pursuant to UCA Sec. 59-2-1007 (2) (b), the owner must include an estimate of the fair market value of the property.

Once you have filed the petition, you may request a conference with the Property Tax Division to clarify and narrow the issues and problems involved. If both parties reach an agreement and sign a stipulation and the Tax Commission approves it, the Tax Commission will then issue an *Order of Approval*. Otherwise, the matter will be set for a hearing and you will be notified of the date, time and place.

Pursuant to UCA Sec. 59-2-1007 (4) (a), taxpayers who file appeals with the Tax Commission on centrally-assessed property valuations are required to file a copy of the appeal with the county auditor of the county or counties in which the property is located.

If you have any questions, please contact an analyst from the Natural Resource Section.



Centrally Assessed Properties
Natural Resource Section
2005 Appeal Form

Taxpayer Information

1. Assessment Period: _____ 2. Account Number: _____
3. Name of Company: _____
4. Name of Owner/President: _____
5. Company Address: _____
6. Telephone Number: _____ 7. Fax Number: _____

Tax Representative

8. Tax Representative Name: _____
9. Tax Representative Address: _____
10. Telephone Number: _____ 11. Fax Number: _____

Valuation

12. Type of Company: _____
13. State Tax Commission Value: \$ _____
14. Your Estimate of Fair Market Value: \$ _____
15. Are you Appealing? (please circle one)
(a) Entire Valuation (b) Only Certain Properties _____
(c) Other (penalty, etc.) _____ (Indicate Property Names from Notice of Valuation)

County

16. Which counties are involved: (please circle)

Beaver	Box Elder	Cache	Carbon	Daggett	Davis	Duchesne
Emery	Garfield	Grand	Iron	Juab	Kane	Millard
Morgan	Piute	Rich	Salt Lake	San Juan	Sanpete	Sevier
Summit	Tooele	Uintah	Utah	Wasatch	Washington	Wayne
Weber						

Additional Information

Please state the reason for relief or action sought: (attach additional sheets)

Statement of facts, summary of arguments and authorities relied on: (attach additional sheets)

Signature:

Date: